

(Formerly known as HKG Limited) CIN No.: L15100KA2010PLC180141

DATE: 12th November 2025

To,
The Listing Compliance
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

BSE SCRIP CODE: 539097

SUBJECT: Outcome of the meeting of Board of Directors held on 12th November, 2025.

Dear Sir/Madam,

Pursuant to 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with schedule III of the said regulations, we inform you that the Board of Directors of the company at its meeting held today, i.e. Wednesday, November 12th 2025, inter alia, has approved:

- 1. The Unaudited Financial Results along with Limited Review Report for the Quarter Ended 30th September, 2025
- 2. The related party transactions for the half year ended 30th September, 2025

We further inform you that the Board Meeting commenced at 02:00 p.m. today and concluded at 02:40 p.m.

Kindly take same on your records.

Thanking You.

Yours Faithfully UR SUGAR INDUSTRIES LIMITED (Formerly Known as HKG LIMITED)

Amita Singh Company Secretary and Chief Compliance Officer M.No. A48613

VIJAY PANCHAPPA & CO.

CHARTERED ACCOUNTANTS



CA. M.R. Mudigoudar

+91 9686502875 carajumr@gmail.com

Website: www.cavijaypanchappaandco.com. E-Mail: vijaypanchappaco@gmail.com

BRANCHES: DHARWAD, GANGAVATHIL BELAGAVI, KALABURGI, MYSURU, MUMBAI, SOLAPUR & LATUR.

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly and Half Year to date Financial Results for the Quarter and Half Year Ended 30th September 2025 of "UR SUGAR INDUSTRIES LTD (Formerly HKG LIMITED)" Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO

THE BOARD OF DIRECTORS OF
UR SUGAR INDUSTRIES LTD (Formerly HKG LIMITED)
BELLAD BAGEWADI
DIST: BELAGAVI

Report on Standalone Unaudited Quarterly and Half Year to date Financial Results

We have reviewed the accompanying statement of Standalone unaudited financial results of UR SUGAR INDUSTRIES LTD FORMERLY HKG LIMITED for the Quarter ended 30th September, 2025 and for the period from 1st April, 2025 to 30th September, 2025. The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").

Management Responsibility for the Unaudited Financial Results

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statements based on our review.

Auditor's Responsibility

We conducted our review of the Statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

VIJAY PANCHAPPA & CO.

CHARTERED ACCOUNTANTS



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BRANCHES: DHARWAD, GANGAVATHI, BELAGAVI, KALABURGI, MYSURU, MUMBAI, SOLAPUR & LATUR.

Conclusion

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended) including the manner in which it is to be disclosed, or that it contains any material misstatements.

FOR VUAY PANCHAPPA AND CO

Chartered Accountants

FRN: 004693S

PRC No: 017252

CA M. R. MUDIGOUDAR

(PARTNER)

Membership No: 224288

Date: 12-11-2025 Place: Belagavi

UDIN: 252242888MJKJD8628



UR Sugar Industries Limited (Formerly Known as HKG Limited)

CIN: L15100KA2010PLC180141

Reg.Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305 Financial results for the quarter and half-year ended September 30,2025 (Unaudited)

(₹ in Lakhs)

			Quarter Ended		For the Six M	onths Ended	Year Ended
Sr. No.	PARTICULARS	30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/202
		Un Audited	Un Audited	Audited	Un Audited	Audited	Audited
	Income						
1	Revenue From Operations	-	-	-	-	-	-
2	Other Income	22.99	22.53	0.14	45.51	24.14	80.9
3	Total Income	22.99	22.53	0.14	45.51	24.14	80.9
4	Expenses					-	
a	Cost of Material Consumed	-	-	-		-	
b	Purchase of stock in trade	-	-	-	-		
С	Changes in Inventories Of Finished Goods	-	- 2.64	- 2.64	5.22	5.22	11.3
d	Employee Benefits Expenses	2.61	2.61	2.61	5.22	0.00	0.0
е	Finance Cost	- 0.10	- 0.10	0.00	0,20	0.03	0.0
f	Depreciation & Amortization Expenses	0.10	0.10	0.01 2.19	6.63	4.98	13.
g	Other Expenses Total Expenses	3.67 6.38	2.95 5.66	4.81	12.05	10.23	25.1
5	Profit before exceptional Item & Tax,	16.60	16.86	(4.67)	33.47	13.91	55.7
6	Exceptional Item	-	-		-		-
	Prior Period Expense		-	(4.67)	- 00.47	42.04	55.
7	Profit from Operation before Tax	16.60	16.86	(4.67)	33.47	13.91	33.
8	Tax Expenses Current	4 22	4.12	(1.17)	8.43	3.26	13.
a	Earlier Year Tax	4.32	4.12	(1.17)	0.43	5.20	- 15.
b	Deferred Tax		(0.00)	(3.44)	(0.01)	(0.00)	0.
С	Total Tax	(0.01) 4.31	4.11	(4.61)	8.42	3.25	13.9
8	Profit from Continuing Operation (7-8)	12.29	12.75	(0.06)	25.04	10.66	41.8
10	Non Controlling Interest	-	di de 1 1 10	(0.00)	-		-
-10							
11	Profit / (Loss) from discontinuing Operation	-	-		-	-	
12	Tax Expenses discontinuing Operation	-	-		-	-	-
	Profit / (Loss) from discontinuing Operation						
13	after tax	-	-		-	-	
14	Profit from the period (9+13)	12.29	12.75	(0.06)	25.04	10.66	41.
7.1		22127		(0.00)			
15	Other Comprehensive Income: Items that will not be reclassified to Profit &						
i	Loss	-	-		-	-	
ji .	Income tax related to items that will not be reclassified	-	_		-	-	-
	to Profit / Loss Total Comprensive Income for the						
16	Period	-	=		-	-	
	Comprensive Profit and other Comprensive income for the period	12.29	12.75	(0.06)	25.04	10.66	41.
17	Paid-up equity share capital (Face value of ₹ 2 each)	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.
18	Other Equity						765.
19	Earnings Per share (Face value Rs 2)						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
a)	Basic (₹)	0.02	0.02	(0.00)		0.02	0.
b)	Diluted (₹)	0.02	0.02	(0.00)	0.05	0.02	0.

For UR Sugar Industries Limited (Formerly Known as HKG Limited)
For UR Sugar Industries Ltd.

Lava Ramesh Natti Manabadi Beata gnatory

UR Sugar Industries Limited (Formerly Known as HKG Limited) CIN: L15100KA2010PLC180141

Reg.Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305

			(₹in Lakhs)
		As at	As at March
SLNo.	Particulars	30 Sep 2025	31,2025
		Un Audited	Audited
	ASSETS		
	Non-Current Assets	1 1	
a)	Property, Plant and Equipment	306.76	306.9
b)	Financial Assets		
~ /	(i) Investments	-	童
c)	Deferred Tax Asset (Net)	0.01	-0.0
-,	Total Non Current Assets	306.77	306.96
	Current Assets		
a)	Inventories		=
a) b)	Financial Assets		
D)	(i) Trade Recievable		_
	(ii) Cash and Cash Equivalents	7.85	4.0
	(iii) Other Bank Balance	1,528.86	1,510.5
	A Company of the Comp	11.69	11.3
	(iv) Other Financial Assets	14.33	7.1
c)	Current Tax Assets (Net) Other Current Assets	6.72	4.4
d)	A CONTRACTOR OF THE CONTRACTOR	1,569.45	1,537.48
	Total Current Assets Total Assets	1,876.22	1,844.44
II	EQUITIES AND LIABILITIES		
	Equity	1 050 00	1,050.0
a)	(a) Equity Share Capital	1,050.00	765.3
b)	(b) Other Equity	790.38	
	Total Equity	1,840.38	1,815.33
	LIABILITIES		
	Non-Current Liabilities		
a)	Financial Liabilities	ı	
	(i) Borrowings	-	-
	Total Non-Current Liabilities	-	-
	Current Liabilities		
a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payable		
	- total outstanding dues of micro enterprises and small		
	enterprises	-	=
	- total outstanding dues of creditors other than micro		
	enterprises and small enterprises	0.04	1.7
	(iii) Other Financial Liabilities	1.99	1.8
		9.54	9.6
h)	Other Current Liabilities	9.54	9.0
b) c)	Other Current Liabilities Current Tax Liabilites (Net)	24.26	9.6 15.8

1,844.44

1,876.22

For UR Sugar Industries Limited (Formerly Known as HKG Limited)
For UR Sugar Industries Ltd.

Total Equity and Liabilities

UR Sugar Industries Limited (Formerly Known as HKG Limited)

CIN: L15100KA2010PLC180141

Reg.Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305

Cash Flow Satement for the Half Year ended September 30, 2025 (Un audited)

(₹in Lakhs)

		(TIII Lakiis)
	Half Year	
Particulars	Ended	Year Ended
	30/09/2025	31/03/2025
Cash Flow from Operating Activities		
Net Profit Before Exceptional Items and Income Tax	33.47	55.79
Adjustments :		
Depreciation and Amortisation	0.20	0.09
Deferred Tax Asset	-	
Interest Income	(45.51)	(80.93)
Profit on Sale of Fixed Asset	-	
Capital gain on Liquid fund	-	
IPO Expense Write/off	-	
Operating Profit Before Working Capital Changes	(11.85)	(25.04)
Changes in Working Capital :		
(Increase) / Decrease in Inventroies	-	-
Decrease in Trade Receivables	-	-
Decrease in Trade Payables	(1.72)	(36.83)
(Increase) / Decrease in Financial Asstes	(2.59)	(31.94)
Increase /(Decrease) in Current Liabilities	0.02	5.44
Increase / Decrease in Current Loans (Liabilities)		-
Cash Generated from Operations	(16.14)	(88.37)
Taylog	(7.20)	(15.49)
Taxes Net Cash Flow Generated from/ (Used In) Operating Activities	(23.34)	
Cash Flow From Investing Activities		
Purchase of Fixed Assets	_	(131.67)
Sale of Fixed Assets	_	-
Sale /(Purchase) of Investment	-	-
Changes in Other Bank Balance	(18.34)	101.44
Interest Income	45.51	80.93
Net Cash Flow (Used In) / Generated From Investing Activities	27.18	50.69
Cash Flow from Financing Activities		
Increase in Share Capital	_	-
Expenditure of Capital Nature	-	-
Increase in Share Capital		-
Increase/(Decrease) in Borrowings	_	-
Interest Payments	-	-
Net Cash Generated From Financing Activities	-	-
Not They are in Cock and Cock Equivalents	3.84	(53.16)
Net Increase in Cash and Cash Equivalents	4.00	57.17
Cash and Cash Equivalents at the beginning of the year		4.00
Cash and Cash Equivalents at the end of the year	7.85	4.00

Note:

a) The above statement of cash flow has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard 7 (Ind AS-7) "Statement of Cash Flows".

b) Cash and Cash Equivalents comprises of:

Components of Cash and Cash Equivalents		
Cash and Bank Balances includes :		
Balances with Banks		
In Current Accounts	7.84	3.99
Cash on hand	0.01	0.01
Total Cash and Cash Equivalents	7.85	4.00

Authorised Signatory

UR Sugar Industries Limited (Formerly Known as HKG Limited)

CIN: L15100KA2010PLC180141

Reg.Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305 SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025 (UNAUDITED)

(₹ in Lakhs)

			Quarter Ende	d		x months ed on	Year Ended
Sr. No.	PARTICULARS .		_		30/09/2025		31/03/2025
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
		Un Audited	On Addited	Oli Addited	Oli Addited	0.1.1	
1	Segment Revenue		_	_	_	-	-
	Sugar	0.1	_	_	_	-	
	Digital Marketing Services	_	74	_		-	-
	Trading of Securities	2	-	-	-	-	-
	Unallocated other operating revenue	_	-	_	-	-	-
	Revenue from Operations						
2	Segment Results						
_	Sugar	-	-	-	-	-	- 1
	Digital Marketing Services	-	-	-	-	-	- 1
	Trading of Securities	(=)	-	-	-	-	
	Unallocated	22.99	22.53	0.14	45.51	24.14	80.94
		22.99	22.53	0.14	45.51	24.14	80.94
					1		
	Less:	2.61	2.61	2.61	5.22	5.22	11.31
	Employee Benefits Expense	-		0.00	\ -	0.00	0.00
	Finance Costs Depreciation	0.10	0.10	0.01	0.20	0.03	0.09
	Other Expenses	3.67	2.95	2.19	6.63	4.98	13.74
	Profit Before Exceptional Items and Tax	16.60	16.86	(4.67)	33.47	13.91	55.79
	Tronc Beloic Exceptions						
	Exceptional Items	9		-	33.47	13.91	55.79
	Profit Before Tax	16.60	16.86	(4.67)	33.47	13.91	33.75
	Less: Tax Expenses	4.31	4.11	(4.60)	8.42	3.25	13.92
	Net Profit for the Year	12.29	12.75	(0.06)	25.04	10.66	41.88
	Net Fight for the real						1
	Segment Assets				1		
	Digital Marketing Services	-	1-1	-	-	-	-
	Trading of Securities	-	-		-	1 054 04	1,844.44
1	Unallocated	1,876.22	1,860.28			1,854.91	1,844.44
		1,876.22	1,860.28	1,854.91	1,876.22	1,854.91	1,044.44
1	Segment Liabilities				200		
	Digital Marketing Services						
	Trading of Securities	1 076 22	1 060 30	1,854.91	1,876.22	1,854.91	1,844.44
	Unallocated	1,876.22		1,854.91	1,876.22	1,854.91	1,844.44
		1,876.22	1,860.28	1,054.91	1,0/0.22	1,007.91	2/0:1:1177

Notes:

- 1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November
- 2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 3. The Company has amended its Memorandum of Association through Postal Ballot date 20th November 2022 and has ameded its main object clause which is related to Sugar Industry. The chief operational decision maker ("CODM") identified only one reportable segment for the quarter ended 30th June 2023 i.e. Sugar. However the Company reported segment information as per Ind AS 108 "Operating Segment" for previous periods for Digital Marketing Services and Trading of Securities, hence Segment information has been provided.
- 4. As some of the assets and liabilities are deployed interchangeably across segments, it is not practically possible to allocate those assets and liabilities to each segment. Hence, the details of assets and liabilities have not been disclosed in the above table.
- The previous figures have been reclassified / regrouped whenever required to confirm with current periods.
- 6. The results of the Quarter ended 30th Sept 2025 are also available on the portal of BSE Ltd and on the company website.

For UR Sugar Industries Limited (Formerly Known as HKG Limited)

UR Sogar Industries Ltd. Fo

> ava Ramesk Katti Manding Bed Gignatory

UR Sugar Industries Limited (Formerly Known as HKG Limited) CIN: L15100KA2010PLC180141

Reg.Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305

Related Party Disclosure as on Sept 2025

Notes forming part of the Financial Statements

Related Party Disclosures

List of related parties where control exists and related parties with whom transactions have taken place

	and relationships:	
Sr. No.	Name of the Related Party	Relationship
1	Mr.Lava Ramesh Katti (Appointment w.e.f. 06 September 2022)	
2	Mr.Nikhil Umesh Katti (Appointment w.e.f.19 October,2022)	
3	Mr.Kush Ramesh Katti (Appointment w.e.f. 12 Janurary,2023)	
4	Mrs.Pratibha Pramod Munnolli (Appointment w.e.f.19 October,2022)	Key Managerial
5	Mr.Basavaraj Veerappa Hagaragi (Appointment w.e.f.19 October,2022)	Personnel
6	Mr.Makabul Kaseemsab Ammanagi (Appointment w.e.f. 31 March,2023)	
7	Mrs.Amita Singh (Appointment w.e.f. 26 October 2023)	
8	Mr.Nitin D Karekar (Appointment w.e.f. 19 October 2022)	
	IName of the firm	Nature
S No		Nature
1	U R AGROFRESH PRIVATE LIMITED	a to the first
2	UK VENTURES DEVELOPERS LLP	Companies in which KMP or their relative
3	UK27 HOSPITALITY SERVICES (INDIA) LIMITED	have significant
4	VISHWARAJ ENCIVIL INDIA LIMITED	influence
5	VISHWARAJ INFRASTRUCTURE PRIVATE LIMITED	imacrico
6	VISHWARAJ SUGAR INDUSTRIES LIMITED	
ii)	Transactions during the year with related parties:	
ii)	Transactions during the year with related parties:	As at Sep
ii) Sr. No.	Nature of Transactions	As at Sep 2024
		The state of the s
Sr. No.	Nature of Transactions	The state of the s
Sr. No.	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli	The state of the s
Sr. No.	Nature of Transactions Director Sitting Fees Key Managerial Personnel	The state of the s
Sr. No. 1	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli	100 may 100 mm 1
Sr. No. 1 a b	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi	100 may 100 mm 1
Sr. No. 1 a b c	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi	100 may 100 mm 1
Sr. No. 1 a b c d e	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti	The state of the s
Sr. No. 1 a b c d	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration	The state of the s
Sr. No. 1 a b c d e	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration Key Managerial Personnel	The state of the s
Sr. No. 1 a b c d e	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration Key Managerial Personnel Mr.Lava Ramesh Katti	2024
Sr. No. 1 a b c d e 2	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration Key Managerial Personnel Mr.Lava Ramesh Katti Mr.Nitin D Karekar	2024 2.5
Sr. No. 1 a b c d e	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration Key Managerial Personnel Mr.Lava Ramesh Katti	2024
Sr. No. 1 a b c d e 2	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration Key Managerial Personnel Mr.Lava Ramesh Katti Mr.Nitin D Karekar	2024
Sr. No. 1 a b c d e 2 a b c	Nature of Transactions Director Sitting Fees Key Managerial Personnel Mrs.Pratibha Pramod Munnolli Mr.Basavaraj Veerappa Hagaragi Mr.Makabul Kaseemsab Ammanagi Mr.Nikhil Umesh Katti Mr.Kush Ramesh Katti Director Remuneration Key Managerial Personnel Mr.Lava Ramesh Katti Mr.Nitin D Karekar Mrs.Amita Singh	100 may 100 mm 1

For UR Sugar Industries Limited (Formerly Known as HKG Limited)

For Un Sugar Industries Ltd.

Authorised Signatory Lava Ramesh Katti Managing Director DIN: 02777164